

Audit Issues and Closure Report

Client Name: Akash & co

Audit No: CUST0003/AUD/2024-2025/00003Q1 - Statutory Audit

SI No	Workpaper Ref	CAM	Exceeded Materiality	Deviations/ Exceptions Noted	Conclusion	Type of Test	Status	Description & Reason for selection as CAM	Audit Procedure undertaken to address the CAM
1	Audit procedure25	CAM25	Yes	Deviations noted25	conclusion25		WIP	4	5
2	WP_Balance check	Critical Audit Matter (CAM)	Yes	Deviations/ Exceptions Noted	Conclusion	Inquiry, Observation, Examination, Inspection, Substantive Testing	Open	test	test
3	Test WP	* Critical Audit Matter (CAM)	Yes	* Deviations/ Exceptions Noted	* Conclusion	Inquiry, Inspection	Open	T1	T2